

By BALL.]

[HOUSE FILE No. 83.—JUDICIARY.]

## A BILL

FOR AN ACT TO REPEAL SECTION 853 OF THE CODE OF 1873, AND ENACT A  
SUBSTITUTE THEREFOR, IN RELATION TO THE LIEN OF TAXES.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. Section 853 of the Code of 1873 is hereby repealed and the following enacted  
2 thereof :

3 Section 853. All taxes upon real estate shall, as between vendor and purchaser be-  
4 come a lien upon such real estate on and after the first day of January of each year,  
5 the date when such taxes becomes due.